

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 958 - HB 1047

February 14, 2017

SUMMARY OF BILL: Adds a reporting deadline of March 1 of each year for information currently required to be reported to the Commissioner of the Department of Revenue by owners of automobile utility trailers engaged in the business of leasing such trailers in interstate and intrastate commerce.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Pursuant to Tenn. Code Ann. § 55-4-111(d), owners of automobile utility trailers engaged in the business of leasing such trailers in interstate and intrastate commerce are required to submit to the Commissioner verifiable data as to the average number of trailers operating throughout the state during the preceding licensing year.
- Adding a reporting deadline to the currently required reports will not result in a significant fiscal impact to the state or local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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